MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 715

H.P. 524

House of Representatives, February 4, 1997

An Act to Allow the State Tax Assessor to Waive Interest and Penalties Due to Economic Hardship and Catastrophic Health Problems.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative TUTTLE of Sanford. Cosponsored by Senator RUHLIN of Penobscot and

Representatives: BUCK of Yarmouth, CIANCHETTE of South Portland, GAGNON of Waterville, GREEN of Monmouth, MORGAN of South Portland, SPEAR of Nobleboro,

TRIPP of Topsham, Senator: DAGGETT of Kennebec.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §187-C is enacted to read:

§187-C. Waiver due to economic hardship or catastrophic illness

The State Tax Assessor may waive interest under section 186 or penalties under section 187-B if the State Tax Assessor finds that the taxpayer was unable to pay the tax due to severe economic hardship to or a catastrophic illness of the taxpayer or a dependent of the taxpayer. The State Tax Assessor shall adopt rules defining "economic hardship" and "catastrophic illness." Rules adopted under this section are routine technical rules pursuant to Title 5, chapter 375, subchapter II.

SUMMARY

This bill permits the State Tax Assessor to waive interest or penalties on overdue taxes if the State Tax Assessor finds that the lack of payment was due to severe economic hardship to or catastrophic illness of the taxpayer or a dependent of the taxpayer.